



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Daniel Howard
DOCKET NO.: 24-01114.001-R-1
PARCEL NO.: 19-09-10-403-002-0000

The parties of record before the Property Tax Appeal Board are Daniel Howard, the appellant, by attorney Kristin Kladis of Kladis Law, PC in Chicago; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$42,835
IMPR.: \$126,562
TOTAL: \$169,397

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick exterior construction with 3,826 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement, central air conditioning, a fireplace, a four-car tandem garage and an inground swimming pool.¹ The property has a 15,834 square foot site and is located in Tinley Park, Frankfort Township, Will County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on three equity comparables, along with property information printouts for the

¹ According to the subject's property information printout provided by both parties, the subject has a four-car tandem garage and an inground swimming pool.

subject and the comparables.² The comparables are located in a different assessment neighborhood than the subject and from 1.2 to 2.2 miles from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 2,992 to 3,967 square feet of living area. The dwellings were built from 1997 to 2004. The comparables each have a basement, central air conditioning, a fireplace and a garage ranging in size from 506 to 762 square feet of building area. The comparables have improvement assessments that range from \$84,465 to \$128,243 or from \$28.23 to \$32.33 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,397. The subject has an improvement assessment of \$126,562 or \$33.08 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor argued that the appellant's comparable #1 is over 800 square feet smaller than the subject dwelling and all three of the appellant's comparables are not located in the subject's subdivision.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted a grid analysis with information on five equity comparables, along with property information printouts for the subject and each comparable. The comparables have the same assessment neighborhood code as the subject property and according to the location map provided by the board of review the comparables are located within close proximity to the subject. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,423 to 3,545 square feet of living area. The dwellings were built from 2007 to 2022. The comparables each have a basement, central air conditioning and a garage ranging in size from 710 to 990 square feet of building area. Comparable #1 has a hot tub. The comparables have improvement assessments that range from \$140,466 to \$172,152 or from \$41.00 to \$48.56 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² The appellant also provided a copy of the real property assessment complaint form and evidence that was presented to the Will County Board of Review for the 2024 tax year.

The parties submitted eight equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables which are located in a different assessment neighborhood than the subject and the properties are located more than one mile away from the subject. Additionally, the appellant's comparable #1 is considerably smaller in size, when compared to the subject dwelling. The Board has given reduced weight to board of review comparable #3 due to its newer dwelling age, when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #4 and #5, which are overall most similar to the subject in location and relatively similar to the subject dwelling in size, design, age and some features. The comparables have improvement assessments that range from \$140,466 to \$172,152 or from \$41.00 to \$48.56 per square foot of living area. The subject property has an improvement assessment of \$126,562 or \$33.08 per square foot of living area, which falls below the range established by the best comparables in this record both in terms of total improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

October 21, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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